

RE: Quarterly Estimated Local Tax Forms

Dear Taxpayer:

Act 32 requires all individuals with earned income exceeding \$12,000.00, not subject to prior local tax withholdings (self-employment, employer not withholding local tax, miscellaneous income, etc.) to make quarterly estimated payments of local tax to the resident taxing authority. Payments may be made by mail or via www.captax.com. Per DCED recommendation we will consider returns timely if filed by the following dates.

**Due Dates: 1st Quarter- April 30, 2014
2nd Quarter- July 31, 2014
3rd Quarter- October 31, 2014
4th Quarter- January 31, 2015**

Failure to remit Quarterly Estimated Tax Forms may result in penalties and interest. Please contact our office with any questions.

Capital Tax Collection Bureau

**Harrisburg Division
2301 North Third Street
Harrisburg, PA 17110
Phone: (717) 234-3217**

**Somerset County Division
2209 North Center Avenue
Somerset, PA 15501
Phone: (814) 701-2475**

**Huntingdon County Division
18839 Sandy Ridge Station, Suite 2
Orbisonia, PA 17243
Phone: (814) 447-3111**

**Perry County Division
2971 Cold Storage Rd
New Bloomfield, PA 17068
Phone: (717) 582-3001
Open Tuesdays Only**

Toll Free: (800) 273-2040

**INSTRUCTIONS FOR USE OF NON-WITHHELD TAX PAYMENT STUB (FORM 521)
FOR LOCAL EARNED INCOME TAX**



HOW MUCH MUST BE PAID?

COMPLETION OF THE GRID WILL RESULT IN THE AMOUNT YOU MUST PAY FOR EACH OF THE CALENDAR QUARTERS. RECORD YOUR DATE OF PAYMENT AND CHECK NUMBER IN LINES F AND G AND RETAIN THIS STUB FOR YOUR RECORDS. AMOUNTS PAID UNTIMELY, OR AMOUNTS UNDERPAID, WILL BE SUBJECT TO INTEREST & PENALTIES AT THE RATE OF 1% PER MONTH. PAYMENTS THAT DO NOT AT LEAST EQUAL THE LESSER OF 1) 100% OF LAST YEAR'S UNWITHHELD TAX LIABILITY OR, 2) 80% OF THIS YEAR'S ACTUAL UNWITHHELD TAX LIABILITY WILL BE SUBJECT TO UNDERPAYMENT INTEREST AND PENALTIES.

PLEASE REFER TO WWW.CAPTAX.COM OR CONTACT OUR OFFICE FOR MEMBER TAX RATES.	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
A. ESTIMATE TAX FROM SELF EMPLOYMENT - MULTIPLY YOUR TOTAL ESTIMATED QUARTERLY NET PROFITS BY THE APPROPRIATE TAX RATE				
B. TAXES FROM EMPLOYERS - MULTIPLY YOUR EARNINGS RECEIVED IN EACH QUARTER BY THE APPROPRIATE TAX RATE				
C. SUBTRACT ACTUAL EMPLOYER WITHHOLDINGS FOR EACH QUARTER				
D. SUBTRACT UNUSED CREDIT FROM LAST YEAR'S OVERPAYMENT				
E. TOTAL AMOUNT TO BE REMITTED (TOTAL LINES A THRU D)	\$0.00	\$0.00	\$0.00	\$0.00
F. DATE PAID				
G. CHECK NUMBER				

TRANSFER THE AMOUNTS IN LINE E TO THE APPROPRIATE QUARTERLY STUB AND MAKE YOUR CHECK PAYABLE TO CAPITAL TAX COLLECTION BUREAU



RETURN YOUR PAYMENT AND THIS STUB TO: Capital Tax Collection Bureau	1st Quarter 2014 – Due April 30th Non-Withheld Tax Payment Stub For Local Earned Income Tax (Form 521)
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Name & Address:	Social Security Number:	Amount of Payment:
	PSD Code:	\$

<input type="checkbox"/> Check here if you have moved. Provide new address on back.	KEEP A RECORD OF YOUR PAYMENTS ON THE ATTACHED INSTRUCTION SHEET
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<input type="checkbox"/> Check here if you are paying by credit card. See attached form for credit card information.
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----- Cut Here -----

RETURN YOUR PAYMENT AND THIS STUB TO: Capital Tax Collection Bureau	2nd Quarter 2014 – Due July 31st Non-Withheld Tax Payment Stub For Local Earned Income Tax (Form 521)
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Name & Address:	Social Security Number:	Amount of Payment:
	PSD Code:	\$

<input type="checkbox"/> Check here if you have moved. Provide new address on back.	KEEP A RECORD OF YOUR PAYMENTS ON THE ATTACHED INSTRUCTION SHEET
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<input type="checkbox"/> Check here if you are paying by credit card. See attached form for credit card information.
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----- Cut Here -----

RETURN YOUR PAYMENT AND THIS STUB TO: Capital Tax Collection Bureau	3rd Quarter 2014 – Due October 31st Non-Withheld Tax Payment Stub For Local Earned Income Tax (Form 521)
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Name & Address:	Social Security Number:	Amount of Payment:
	PSD Code:	\$

<input type="checkbox"/> Check here if you have moved. Provide new address on back.	KEEP A RECORD OF YOUR PAYMENTS ON THE ATTACHED INSTRUCTION SHEET
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<input type="checkbox"/> Check here if you are paying by credit card. See attached form for credit card information.
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RETURN YOUR PAYMENT AND THIS STUB TO: Capital Tax Collection Bureau	4th Quarter 2014 -- Due January 31st Non-Withheld Tax Payment Stub For Local Earned Income Tax (Form 521)
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Name & Address:	Social Security Number:	Amount of Payment: \$
	PSD Code:	

<input type="checkbox"/> Check here if you have moved. Provide new address on back.	KEEP A RECORD OF YOUR PAYMENTS ON THE ATTACHED INSTRUCTION SHEET
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<input type="checkbox"/> Check here if you are paying by credit card. See attached form for credit card information.
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